

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

53 Valley
0926 Glasgow K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,271,329.37	3,271,329.37	0.00	0.00	0.00	0.00
21XX Support Services - Students	172,018.11	172,018.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	96,251.52	96,251.52	0.00	0.00	0.00	0.00
222X Educational Media Services	230,366.15	230,366.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	205,382.87	177,131.31	28,251.56	0.00	0.00	0.00
24XX Support Services - School Administration	405,674.69	405,674.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,970.40	0.00	72,970.40	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	679,570.03	662,445.84	1,102.19	16,022.00	0.00	0.00
27XX Student Transportation Services	341,010.00	210,060.00	0.00	130,950.00	0.00	0.00
31XX Food Services	217,942.84	217,942.84	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	30,303.16	30,303.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	148,801.92	148,801.92	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	247,029.40	0.00	XXXXXXXXXX	247,029.40	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	16,617.84	0.00	XXXXXXXXXX	0.00	16,617.84	0.00
62XX Resources Transferred to Other School Districts or	16,095.59	16,095.59	XXXXXXXXXX	0.00	0.00	0.00
Totals	6,151,363.89	5,638,420.50	102,324.15	394,001.40	16,617.84	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

53 Valley
0926 Glasgow K-12 Schools

Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	6,151,363.89					
Line A	Preliminary Indirect Cost Rate [C divided by B] 102,324.15/5,638,420.50			1.81%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**53 Valley
0927 Frazer Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,123,331.16	1,112,106.16	0.00	11,225.00	0.00	0.00
21XX Support Services - Students	4,172.68	4,172.68	0.00	0.00	0.00	0.00
22XX Educational Media Services	42,532.25	42,532.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	165,191.81	165,191.81	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,668.12	41,668.12	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	119,558.50	119,558.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	39,748.09	17,331.59	0.00	22,416.50	0.00	0.00
31XX Food Services	76,103.68	76,103.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,518.21	13,518.21	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,767.47	0.00	XXXXXXXXXX	15,767.47	0.00	0.00
Totals	1,641,591.97	1,592,183.00	0.00	49,408.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,641,591.97					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/1,592,183.00		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

53 Valley
0928 Frazer H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	460,799.11	460,799.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,454.77	2,454.77	0.00	0.00	0.00	0.00
222X Educational Media Services	19,407.90	19,407.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,775.04	99,775.04	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	133,936.27	133,936.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,188.14	11,547.64	0.00	14,640.50	0.00	0.00
31XX Food Services	16,241.92	16,241.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,598.32	1,598.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,737.03	40,737.03	0.00	0.00	0.00	0.00
Totals	801,138.50	786,498.00	0.00	14,640.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	801,138.50					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/786,498.00		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**53 Valley
0932 Hinsdale Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	314,920.88	314,920.88	0.00	0.00	0.00	0.00
222X Educational Media Services	2,389.66	2,389.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,927.00	62,927.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,050.89	51,050.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	73,446.22	44,076.90	0.00	29,369.32	0.00	0.00
31XX Food Services	50,046.52	50,046.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	714.92	714.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,046.87	5,046.87	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,000.00	0.00	XXXXXXXXXX	1,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,077.49	1,077.49	XXXXXXXXXX	0.00	0.00	0.00
Totals	562,620.45	532,251.13	0.00	30,369.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	562,620.45					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/532,251.13		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**53 Valley
0933 Hinsdale H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	275,148.30	275,148.30	0.00	0.00	0.00	0.00
222X Educational Media Services	1,578.70	1,578.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,854.18	65,854.18	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	57,785.02	57,785.02	0.00	0.00	0.00	0.00
27XX Student Transportation Services	75,627.11	46,257.81	0.00	29,369.30	0.00	0.00
31XX Food Services	7,716.61	7,716.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,755.61	8,755.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,119.29	17,119.29	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,000.00	0.00	XXXXXXXXXX	1,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,204.59	1,204.59	XXXXXXXXXX	0.00	0.00	0.00
Totals	511,789.41	481,420.11	0.00	30,369.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	511,789.41					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/481,420.11		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

53 Valley
0935 Opheim K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	531,579.65	531,579.65	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,665.38	14,665.38	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,924.20	9,924.20	0.00	0.00	0.00	0.00
222X Educational Media Services	38,872.13	38,872.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,964.83	106,964.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,723.36	0.00	38,204.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	149,169.72	149,169.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	85,211.72	85,211.72	0.00	0.00	0.00	0.00
31XX Food Services	59,529.32	59,529.32	0.00	0.00	0.00	0.00
33XX Community Services	141.00	141.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,218.76	9,218.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,696.28	23,696.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	556.16	556.16	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,074,252.51	1,029,529.15	38,204.60	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,074,252.51					
Line A	Preliminary Indirect Cost Rate [C divided by B] 38,204.60/1,029,529.15		3.71%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

53 Valley
0937 Nashua K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	752,449.86	752,449.86	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,133.62	12,133.62	0.00	0.00	0.00	0.00
222X Educational Media Services	28,993.95	28,993.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,519.06	85,519.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	64,527.13	64,527.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,522.39	0.00	73,895.05	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	168,798.87	168,798.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	109,933.80	48,683.80	0.00	61,250.00	0.00	0.00
31XX Food Services	64,990.20	64,990.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,261.36	23,261.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,088.26	28,088.26	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,694.99	3,694.99	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,427,913.49	1,281,141.10	73,895.05	61,250.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,427,913.49					
Line A	Preliminary Indirect Cost Rate [C divided by B] 73,895.05/1,281,141.10		5.77%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (6.90%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**53 Valley
0941 Lustre Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	155,029.35	155,029.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	332.56	332.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,618.00	2,618.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,433.93	1,433.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,632.70	20,632.70	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	28,426.63	28,426.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	60,424.37	45,424.37	0.00	15,000.00	0.00	0.00
31XX Food Services	17,871.72	17,871.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,930.85	3,930.85	0.00	0.00	0.00	0.00
Totals	290,700.11	275,700.11	0.00	15,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	290,700.11					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/275,700.11		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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